

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	01/01/2025-30/09/2025	01/01/2024-30/09/2024
STATEMENT OF CASH FLOWS		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit before tax	58,627	(46,282)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for finance costs	65,738	31,738
Adjustments for depreciation/amortization expense	8,551	6,797
Adjustments for provisions for employee end of term benefits	1,070	1,898
Adjustments for Unrealized (gains) losses from financial assets at fair value through profit and loss	10,108	11,964
Total adjustments to reconcile profit (loss)	85,467	52,397
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in Trade and other receivables	(200,528)	(248,134)
Adjustments for decrease (increase) in accounts and other payables	128,639	1,429,340
Total adjustments to working capital changes	(71,889)	1,181,206
Net cash flows from (used in) operations	72,205	1,187,321
Net cash flows from (used in) operating activities	72,205	1,187,321
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	8,740	7,136
Purchase of financial assets at fair value through profit or loss	16,455,624	3,331,171
Proceeds from sales of financial assets at fair value through profit or loss	16,564,303	3,258,112
Net cash flows from (used in) investing activities	99,939	(80,195)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Finance cost paid	65,738	31,738
Net cash flows from (used in) financing activities	(65,738)	(31,738)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	106,406	1,075,388
Net increase (decrease) in cash and cash equivalents	106,406	1,075,388
Cash and cash equivalents at beginning of period	1,506,124	760,165
Cash and cash equivalents at end of period	1,856,670	1,580,555

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
25 Oct 2025